IN THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently amended) A process comprising the steps of reacting a dichloromonophenyl phosphate and monochlorodiphenyl phosphate with an aliphatic alcohol, in the presence of a Lewis acid catalyst, in the absence of solvent, at a temperature of above 60 to 200ºC, and at a pressure of 0.001 to 1.1 bar absolute pressure (bara), and

sparging the reaction mixture with an inert carrier gas in the event ~~if~~ the pressure is above 0.67 bara.

2. (Original) The process according to claim 1 wherein the catalyst is magnesium chloride.

3. (Previously presented) The process according to claim 1 wherein the removal of the by-product HCl is enhanced by sparging with a dry inert carrier gas.

4. (Previously presented) The process according to claim 1 wherein the Lewis acid catalyst is used in an amount of 100 to 1.750 ppm, based on the total amount of phenyl chlorophosphate starting materials.

5. (Previously presented) A two-step process to prepare a mixture of monoalkyl diphenyl phosphates and dialkyl monophenyl phosphates wherein in a first step phosphorus oxychloride is reacted with phenol and in a second step in accordance with the process according to claim 1 the mixture of diphenyl monochlorophosphates and monophenyl dichlorophosphates resulting from the first step is reacted with an aliphatic alcohol.

6. (Original) The two-step process according to claim 5 wherein the Lewis acid catalyst is completely added to the first step of the process and in the second step of the process no additional Lewis acid catalyst is added.

7. (Previously presented) The two-step process according to claim 5 wherein at least part of the monophenyl dichlorophosphate from the first step is recycled, so that the alkyl diphenyl phosphate to dialkyl phenyl phosphate ratio of the product mixture of the second step is greater than the diphenyl chlorophosphate to monophenyl dichlorophosphate ratio resulting from the first reaction step without a recycle stream.

8. (Previously presented) The two-step process according to claim 5 wherein at least part of the monophenyl dichlorophosphate is removed from the reaction mixture from the first reaction step by a distillation or rectification step.

9. (Previously presented) The process according to claim 1 comprising an additional purification step.

10. (Previously presented) The process according to claim 1 that is a continuous, semi-continuous or batch process.

11. (Cancelled)

12. (Cancelled).

13. (Currently amended) A process for plasticizing, lubricating and/or flame retarding a polymeric material, said process comprising

adding a product produced by the process of claim 1 to said polymeric material composition to provide a plasticized, lubricated, and/or flame retarded polymeric material ~~Use of the mixture of claim 11 as a plasticizer, lubricant, and/or flame retardant~~.

14. (Previously presented) The process according to claim 2 wherein the removal of the by-product HCl is enhanced by sparging with a dry inert carrier gas.

15. (Previously presented) The process according to claim 2 wherein the Lewis acid catalyst is used in an amount of 100 to 1.750 ppm, based on the total amount of phenyl chlorophosphate starting materials.

16. (Previously presented) The process according to claim 3 wherein the Lewis acid catalyst is used in an amount of 100 to 1.750 ppm, based on the total amount of phenyl chlorophosphate starting materials.

17. (Previously presented) The two-step process according to claim 6 wherein at least part of the monophenyl dichlorophosphate from the first step is recycled, so that the alkyl diphenyl phosphate to dialkyl phenyl phosphate ratio of the product mixture of the second step is greater than the diphenyl chlorophosphate to monophenyl dichlorophosphate ratio resulting from the first reaction step without a recycle stream.

18. (Previously presented) The two-step process according to claim 6 wherein at least part of the monophenyl dichlorophosphate is removed from the reaction mixture from the first reaction step by a distillation or rectification step.

19. (Previously presented) The two-step process according to claim 7 wherein at least part of the monophenyl dichlorophosphate is removed from the reaction mixture from the first reaction step by a distillation or rectification step.

20. (Previously presented) A two-step process to prepare a mixture of monoalkyl diphenyl phosphates and dialkyl monophenyl phosphates wherein in a first step phosphorus oxychloride is reacted with phenol and in a second step in accordance with the process according to claim 2 the mixture of diphenyl

monochlorophosphates and monophenyl dichlorophosphates resulting from the first step is reacted with an aliphatic alcohol.

21. (New) The process of claim 13 wherein the polymeric material is polyvinyl chloride (PVC).